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VIA EMAIL AND FEDERAL EXPRESS

Steven V. King, Executive Director and Secretary Washington Utilities and Transportation Commission Attention: Records Center P.O. Box 47250 1300 S. Evergreen Park Dr. SW Olympia, WA 98504-7250

Re: Docket No. TG-140560 - Washington Utilities and Transportation Commission v. Waste Control, Inc., Company Rebuttal Testimonies and Exhibits of Jackie Davis, Joseph Willis and Layne Demas

Dear Mr. King:

Enclosed for filing in the above-referenced docket please find original and two copies of the Company's rebuttal testimonies on behalf of Jacqueline G. Davis, Joseph Willis and Layne C. Demas in support of the general rate filing and in response to Staff's testimony in this matter.

These materials will be offered into the record at the appropriate time and should not be considered evidence until so offered and entered. Additionally, we reserve the right to make revisions or additions to this testimony and exhibits as may be necessary prior to presentation of the witness.

As the Commission is also aware, Staff on August 15, 2014, filed supplemental testimony and exhibits addressing rate design issues. The Company has yet to fully review and digest that rate design testimony in the midst of its extensive preparation of its rebuttal testimony but expects to respond in due course.

Please contact the undersigned should you have further questions or comments regarding any of the attached filings.

Yours Truly,

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DAV:mag Encls.

cc:

Joe Willis

Jackie G. Davis, CPA

Marguerite Friedlander, Administrative Law Judge

James K. Sells, Esq. Brett P. Shearer, Esq.